



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Property Valuation Specialist III - Field Auditor

Job Code Title

Tax Technician III

Pay Band

4a

Job Code Number

433214

Property Assessment Division

Regional Offices

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Property Assessment Division is responsible for administering Montana's property tax laws, including the valuation and assessment of real and personal property throughout the state for property tax purposes. The division is responsible for ensuring that all classes of property in the state are valued uniformly and equally throughout the state. The work of the division is critical to the operation of local governments, since the resulting valuation is used annually to fund important services provided by local government, including public schools, law enforcement, fire protection, road and bridge construction and maintenance, transportation, weed control, and public assistance. The functions of the division are performed by staff statewide in four regions with offices in each of the 56 counties and Central Office located in Helena.

Job Responsibilities

The Property Valuation Specialist (PVS) III – Field Auditor coordinates and conducts personal property inspections, audits, and adjustments to ensure the integrity of reported assets and valuations; coordinates or performs a range of specialized appraisal and assessment support services to facilitate data research, verification, computation, and processing procedures; and provides general office and program support services. The position reports to an area manager and does not supervise other staff.

• Personal Property Audits 55%

1. Plans and schedules on-site inspections of personal property located on light industrial, commercial, residential, and farm and ranch property. Determines necessary information, materials, and procedures for various sites. Coordinates with taxpayers to schedule audits. Compiles audit files. Personal property inspections may include furniture and fixtures, oil and gas field equipment, manufacturing machinery and equipment, heavy equipment and vehicles, farm machinery, livestock, motor vehicles, personal property held for lease, and other property.
2. Audits records of light industrial, commercial, and farm and ranch properties to ensure assessments reported by taxpayers are factual, accurate, and in compliance with state law. Examines asset listings, asset registers, asset ledgers, journal vouchers, balance sheets, depreciation schedules, and other information that could reflect capital asset investment costs. Identifies and investigates errors, omissions, and discrepancies between reported and inspected assets.
3. Examines income statements to identify assets that are expensed in the normal course of business (rather than capitalized assets) to ensure all taxable property is reported. Collaborates with commercial appraisers to review income approach to valuation to identify income and expenses as reported by the taxpayer.

4. Researches and examines federal income tax forms including accelerated depreciation schedules and exemption applications to ensure all reported property is accurate, complete, and eligible for exemption. Examines business licenses, building permits, newspapers, phone books, financing statements, and other references to discover new business and farm and ranch personal property. Identifies and investigates errors, omissions, and discrepancies.
 5. Compiles comparative reports from the department's automated property valuation system (ORION) in a county, region, or the state for similar businesses according to criteria established by division standards. Compares reports of comparable companies to information submitted on reporting forms to ensure equality of valuation among similar taxpayers and establish audit schedules.
 6. Contacts taxpayers to apprise them of reviews, audits, and on-site inspections. This may involve explaining and defending audit and inspection procedures, requirements, and results; advising taxpayers of corrective actions; and mediating contentious issues.
 7. Determines and implements appropriate corrective actions as a result of office or field audits including assessments for escaped or underreported property valuation. Applies penalties and interest to the assessments and coordinates with county treasurers to update county information.
 8. Prepares and disseminates adjustment letters to taxpayers. Schedules additional audit meetings as necessary to procure additional information. Responds to valuation challenges. Coordinates with supervisors to document, evaluate, and respond to persistent or irreconcilable issues.
 9. Prepares testimony and testifies at county and state tax appeal hearings on personal property value determinations. Explains the audit results, adjustments, and the department's position on those adjustments. Attends and testifies at informal conferences or formal appeals regarding the audit.
- **Appraisal and Assessment Support Services 30%**
 1. Annually certifies taxable values for assigned taxing jurisdictions in the county and region. Reviews the certification of valuation reports to ensure accuracy; to make sure the results are reasonable; and that there are no unusual unexplained changes from the previous year.
 2. Responds to inquiries regarding appraisal and assessment procedures and results, references and referrals, statutory requirements, documentation, and other issues. Responds directly to questions within areas of expertise (personal property, mobile homes, etc.) or refers inquiries to appropriate staff. Responds to initial valuation challenges by referencing comparable examples. Coordinates with supervisors to address unusual, complex, or contentious issues.
 3. Researches and assigns property identification numbers to property in the county and maintains records for cross-referencing by county offices and officials, title companies, and others.
 4. Secures deeds and Realty Transfer Certificates (RTCs) from designated Clerk and Recorder's offices; validates them for accuracy and completeness; and identifies errors and omissions. Coordinates with preparers, realtors, title companies, lawyers, and surveyors to resolve problems. Compiles and maintains sales data information from deed transfers and RTCs. Encodes RTCs using computer source documents to maintain accurate sales data information.
 5. Performs ownership record and title examinations through use of title research procedures to provide correct ownership information and title evidence for various land transactions. Reviews, researches, and verifies legal descriptions for accuracy and completeness. Drafts locations on section maps from metes and bounds descriptions.
 6. Maintains appraisal system data to ensure the accuracy, accessibility, and security of information. Records, updates, and reports new and existing property ownership records. Reviews and corrects inaccurate or incomplete records. Coordinates retention and disposal procedures. Generates standard and specialized queries and reports.
 7. Establishes records for new subdivisions and additions. Assigns property identification numbers, geocode numbers, and subdivision codes. Drafts locations on section maps and geocode maps. Reviews and updates information to ensure accuracy and completeness.
 8. Verifies and ensures the reliability of relocation and sales information of mobile homes. Examines mobile home movement declarations; field appraiser discoveries; telephone inquiries to new owners, prior owners, and dealers, etc.; and other standard information sources.
 9. Reviews, compiles, and verifies electronic and hard-copy records to ensure that property owners are located, listed, and receive appropriate taxpayer reporting forms by January 1 of each year.

Enters, maintains, and verifies personal property information to ensure accuracy and completeness of records reporting forms. Reviews the status of returned reporting forms and issues reminders to taxpayers to return Supplemental Reporting Forms as appropriate.

10. Prepares mobile home appraisal forms with basic location and property information for appraisers. Calculates land and building prices, acreage balance, square footage, etc. by applying mathematical and statistical formulas to raw data. Determines the appraised value for mobile homes by applying standard property procedures and reference manuals when appraisers are not available.
 11. Determines the value of personal property. References and applies standard valuation schedules, guidebooks, manuals, and procedures. Updates and references comparative property files to calculate estimated assessments when taxpayers fail to provide specified information.
 12. Conducts basic desk audits of personal property reporting forms for accuracy, valuation, and compliance including estimated assessments and penalties. Identifies potential personal property audit candidates through review of reporting forms, taxpayer histories, and other criteria.
 13. Reviews centrally assessed and industrial property transmittal documents, identifies and resolves errors and omissions, and enters values on the tax roll. Ensures Special Improvement District fees and assessments are correctly identified and assigned to the affected properties.
 14. Provides guidance, technical assistance, and support services to county officials. Assists with value comparisons, researching ownership for tax deeds, processing special improvement districts, and other processes and services. Services provided to county officials include downloading data from ORION to the county computer system for tax billing; balancing the valuation of property between ORION and the county computer systems and resolving any areas where the values do not balance; entering property values into county computer systems; creating and maintaining special improvement district fees on county computer systems; and transferring taxes to the county treasurer for property tax billing.
 15. Updates individual parcels within newly consolidated school districts. Updates ORION tables, taxing units, and taxing unit groups with the consolidated district information. Updates spreadsheet information utilized for reporting of certified values.
 16. Updates individual parcels within new Tax Increment Financing Districts (TIFD). Creates and maintains TIFD information within ORION. Administers and reports base taxable value, current taxable values, and incremental taxable values to all impacted taxing jurisdictions.
 17. Reviews, compiles and enters building permits, electrical permits, etc. into ORION to assist appraisers in identification of new construction.
 18. Identifies and corrects problems on ORION reports.
 19. Performs research for cartographers.
 20. Revises real property, personal property, and mobile home assessments for valuation adjustments.
 21. Defends personal property valuation assessments.
- **Office and Program Coordination and Support 10%**
 1. Provides customer service to office staff, agency representatives, members of the public, and other visitors to ensure courteous and efficient responses to inquiries and requests for assistance. Researches and compiles general program information. Ensures consistent messaging on policies, procedures, and statutes. Coordinates with other program staff and managers as necessary to respond to unusual or specialized requests.
 2. Receives and routes incoming telephone calls, emails, and post mail to ensure timely dissemination. Determines appropriate recipients based on general addresses or issues, forwards messages, and maintains telephone logs.
 3. Writes, transcribes, and proofs a variety of memoranda, correspondence, informational materials, and other documents to ensure accuracy and completeness of language and format. Prepares routine communications as well as technical materials, formal reports, mass mailings, and other specialized documents (State Report of Valuation, Out-of-State Taxpayers, Taxes Levied). Coordinates document reviews, revisions, and signatures; reproduction; and dissemination as requested.

4. Reviews purchasing documents and invoices, identifies and resolves errors and discrepancies, and submits claims for payment.
 5. Establishes and maintains electronic and manual records systems to ensure the accuracy, accessibility, and security of information. Establishes new databases or files, maintains data with current information, and provides records as requested. Coordinates records retention and disposal procedures to ensure compliance with applicable requirements.
 6. Maintains office supply and equipment inventories. Identifies needs, prepares supply orders, and maintains supplies according to established purchasing and requisition policies and procedures. Continually monitors office inventories, identifies immediate needs, and anticipates future needs. Recommends and coordinates supply and equipment orders. Tracks purchasing records to ensure the timely delivery of supplies.
 7. Enters assessment and appraisal ownership and valuation data of residential, commercial, agricultural, timber, industrial, mobile home, and personal properties using ORION and online county systems. Enters approved adjustments to tax assessments for various exemptions into county and state automated databases.
 8. Conducts data quality assurance reviews to ensure accuracy and completeness of records. Maintains and corrects assessment and appraisal records, parcel identification codes, cost sheets, market values, and other data. Performs master file maintenance by updating ownership data and adding new taxpayer information annually.
 9. Assists in coordination of data entry activities with users and other data processing personnel.
- **Other Duties 5%**
 1. Performs a variety of other duties as assigned by supervisors.

Job Requirements

To perform successfully as a property valuation specialist – field auditor, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; negotiation; customer service; researching and analyzing technical and financial documents and other data sources; assessing individual taxpayer information; translating technical and financial information to varied audiences; using mapping and GIS applications; and word processing, spreadsheet, and database applications are required. This position works with confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of standard appraisal and assessment processes; research and investigation methods and techniques; standard business operations; accounting and bookkeeping; state and federal property tax laws; audit procedures; appeals processes; records management; office operations; and word processing, spreadsheet, database, and specialized software applications; customer service standards and techniques; technical writing; and quality assurance methods.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is one year of post-secondary education or training in business, auditing, accounting, or related field and three years of job-related experience.
 - Work experience should be made up of appraisal, assessment, auditing, accounting, bookkeeping, records management, or a real estate related field.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.

- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. The ability to work in an office setting with noise distractions and frequent interruptions is required. At times, the incumbent will deal with angry and difficult individuals to resolve taxpayer concerns or bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires computer and keyboard use and remaining seated for extended periods of time. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books and may involve moving and transporting files. Field audits may involve climbing ladders and stairs of multi-story structures; working outdoors in extremes of heat and cold; walking, bending, crawling, and negotiating uneven terrain, restrictive spaces, and fixed entry points (stairways, garage doors, etc.); and working in hazardous, dusty, or noisy areas. Travel is required, sometimes under unfavorable conditions and circumstances. Requires a valid Montana driver's license. Work hours may exceed 40 hours per week from time to time. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Cynthia Monteau Moore, Division Administrator

Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director

Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____